

# Progress Report 2021



**INTOSAI**  
**PSC**

Professional  
Standards  
Committee

## REPORT HIGHLIGHTS

The PSC secretariat would like to present its Progress Report 2021, that encompasses its main activities since the PSC Steering Committee meeting in October 2021. In line with the 2017 decision by the PSC, CBC and KSC, the Committee's achievements are presented in the form of a dashboard, which lists the activities carried out in order to achieve each of the strategic objectives under Goal 1 (see annex 1 and 2). From these, we would like to highlight the following:

**Discussion on roles and responsibilities in INTOSAI standard setting** – Since extensive changes were made to the standard setting structure and process, the PSC has continued to discuss the functioning, roles and responsibilities, including all relevant actors. The objective is to continuously evaluate and improve standard setting activities and outputs.

**The INTOSAI Strategic Plan 2023-28** - The Task Force on Strategic Planning (TFSP) was re-established by the 72nd Governing Board in 2019 to develop the INTOSAI Strategic Plan for the period 2023-28. The task force is chaired by SAI USA. The PSC is participating in the planning as a member of the task force and Goal Chair responsible for professional standards.

After about nine rounds of discussions, the first draft plan was brought out in August 2021 for the TFSP members. The comments were discussed in the TFSP meeting in September 2021. The TFSP has decided to make the plan more streamlined and concise. It will include the INTOSAI Vision and mission, as well as Strategic Goals and Objectives. The operational and implementation elements of the plan will be presented separately in the individual operational plans of Goals. The strategic goal and objectives for professional standards are planned as follows:

*Goal 1: Professional Standards*

*INTOSAI will support the effective functioning of SAIs in the public interest by providing, maintaining, and advocating for internationally recognized professional principles, standards and guidance that promote the quality, excellence, credibility, independence and relevance of public audits.*

*Strategic Objectives*

*1.1 Continue developing the INTOSAI Framework for Professional Pronouncements (IFPP) as principles-based, and ensure a dynamic and flexible provision of guidance and other supporting material.*

*1.2 Regularly update the IFPP technical content in response to developments in the profession and user feedback.*

*1.3 Clearly draft and present IFPP material while leveraging technology to ensure it is accessible in a way that is meaningful to users.*

*1.4 Advocate for, support and monitor the implementation of the IFPP by SAIs, in order to gain feedback on its relevance and use, and to identify opportunities for improvement.*

**Technical Support Function (TSF)** – The TSF has been operational since March 2020 to provide a strong organisational framework to support INTOSAI and to offer high-quality technical support services to INTOSAI standard setting activities. It is currently composed of 3 members: TSF Manager George Haule (SAI Tanzania), and two TSF officers Adrian Gogolan (SAI Romania) and Amnon Mwasakatili (SAI Tanzania). Mr. Gogolan joined the TSF in May 2021 following the retirement of Mr. Matti Mattila from SAI Finland.

**Further progress on the migration of the ISSAI Framework into the INTOSAI Framework of Profession Pronouncements (IFPP)** – as approved by the XXII INCOSAI in 2016, the ISSAI framework was replaced by the IFPP by 2019. Besides the Arabic documents, all others were

uploaded to the issai.org website. Arabosai has been helpful to facilitate the migration of the Arabic document. This process will be completed in due time.

**Development of the PSC website** – the PSC secretariat introduced minor changes to PSC website. Also, all meeting notes are now being published at the website.

### **Implementation of the SDP 2017-2019 – Status of the projects**

Summary:

9 endorsed pronouncements

2 endorsement versions approved by FIPP to be presented to the Governing Board 2021

2 projects (4 pronouncements) pending exposure period

4 on hold

9 cancelled/merged

Please see details in annex 1.

### **Implementation of the SDP 2020-2022**

Component 1: An initial analysis in 2020, online thematic discussions and an INTOSAI wide survey were conducted to review the use of the IFPP. The final report will be presented in 2022.

Component 2: The staff in the Technical Support Function analysed the need to update ISSAI 140 (quality management). The KSC working group for value and benefit of SAIs is drafting guidance for Intosai P-50 (Jurisdictional SAIs). The KSC is in the planning phase of other projects.

Component 3: The FIPP approved Issai150 and Guides1950 and 1951 for exposure. The PSC SC members and observers are invited to comment at issai.org

**Network of INTOSAI Standards Liaison Officers (ISLO)** – In order to improve communication and feedback on the use of standards, the PSC has launched the ISLO network, with members from SAI methodology experts that are constantly informed of developments in INTOSAI standard setting activities and invited to contribute. SAIs are continuously invited to join. The first ISLO online event was held in July.

**Joined coordination from Goal Chairs** – Joint discussions between the PSC, CBC and KSC on how to move the Goal Chair Collaboration forward with a view to maximize common areas of cooperation and more effective use of INTOSAI resources continue.

**Translation network** – Following the call for language groups to volunteer to be part of a pool of translator, several SAIs have stepped up. However, we are renewing our call so we can operationalise our new procedure for translations. The volunteer translators have already been helping in reviewing the documents.

**The Financial Audit and Accounting Subcommittee** - During 2021, the Financial Audit and Accounting Subcommittee completed its project to consolidate and improve the practice notes to the financial audit ISSAIs, project 1.3 of the Strategic Development Plan 2017-2019.

This project produced two new pronouncements; ISSAI 2000: Application of the financial audit standards which was approved by the Governing Board in 2020 and GUID 2900: Guidance to the financial audit standards which we now present to the Governing Board for approval this year.

This project was a significant multi-year effort that required many contributions. We would like to thank the FAAS project team members who worked diligently to complete this project including the Office of the Auditor General of Canada for leading this effort. We would also like to thank the many SAIs who analyzed and commented on the exposure drafts. Lastly, we would like

to thank the Forum for INTOSAI Professional Pronouncements (FIPP) for their valuable feedback during the development process.

**Performance Audit Subcommittee** – Between October 2020 and October 2021, PAS provided extensive support to various projects and started initiatives listed in the following:

PAS members UK NAO, US GAO and PAS secretariat provided extensive drafting support in the revision of the IDI Performance Audit ISSAI Implementation Handbook. The handbook was finalised and published in August 2021.

The PAS contributed with extensive technical feedback on performance audit related content in the development of several INTOSAI GUIDs in the last year. Feedback was based on input from the full committee, following an initial consultation.

The committee provided substantial support to SDP for the IFPP 2017-2019 project 2.6, led by ICS. Project participants from PAS were SAIs Romania, Qatar, Austria, ECA, and PAS Secretariat.

PAS continued to follow developments in the SDP for the IFPP 2017-2019 project 2.3, as the inclusion of performance audit for this project will rely heavily on PAS support. Expert opinions have been provided by SAI Sweden on several previous occasions since 2018. PAS continues to monitor developments.

The subcommittee also took active part in deliberations around SDP for the IFPP 2020-2022 Component 1, including conferences and development work such as related to the worldwide survey. On a number of occasions, we included members to take part in discussions with partners outside of PAS regarding standard setting in INTOSAI.

PAS works continuously to develop our website, and the latest is the inclusion of a blog where we will publish knowledge sharing and ISSAI implementation material. PAS members have contributed with content to the blog. We have also published one Newsletter in the last year.

### **The Compliance Audit Subcommittee**

CAS participated in the 1st and 2nd phases of the component 1 review process.

GUID4900 was approved by the Governing Board in 2020.

Project 2.3 (Guidance on Combined Audits): a series of meetings were held during May-June 2021 by the PSC with all the Subcommittees and it was decided that PSC would prepare a 'Practice Note' initially on combining different audits and include this aspect as part of its survey relating to Component 1.

Cooperation with the IDI: CAS contributes to the development of IDI's Professional Education for SAI Auditors (PESA) and collaborates with IDI on the initiative on Cooperative Compliance audit of Transparency, Accountability and Inclusiveness of the use of emergency funding for Covid-19.

A whitepaper on "auditing machine learning algorithms" published at [www.auditingalgorithms.net](http://www.auditingalgorithms.net) should be useful for compliance auditors.

A survey on the extent to which SAIs use and/or rely on the work of internal auditors for the conduct of compliance audit was conducted to provide the inputs to the "Guidance on reliance on the work of internal auditors" (ICS project 2.6. of SDP 2017-19).

### **Internal Control Subcommittee**

The Internal Control Subcommittee has arrived at a draft of GUID on using internal auditors work in SAIs auditing – the draft, after internal PSC discussion was reshaped in search for most appropriate content and useful technology. It is now under consultation with members of ICS.



Annex 1: Status of the SDP 2017-2019 projects

Project name	Nr	IFPP	Status
Updating the preamble of INTOSAI-P 10 to include a reference to the UNs resolutions	1.1	INTOSAI P-10	Endorsed
International pronouncement on Jurisdictional Activities of SAIs	2.12	INTOSAI P-50	Endorsed
A more principles-based and future-proof ISSAI 200	1.2	ISSAI 200	Endorsed
Provide guidance on financial auditing	2.1	ISSAI 2000	Endorsed
Provide guidance on compliance auditing	2.2	GUID 4900	Endorsed
Consolidating and aligning guidance on IT audit with ISSAI 100	2.8	GUID 5100	Endorsed
Consolidating and aligning the audit of public debt with ISSAI 100	2.9	GUID 5250	Endorsed
Audit of Key National Indicators - Expressed need for guidance to undertake mandate of SAIs to audit and give assurance on performance indicators	3.10	GUID 5290	Endorsed
Consolidating and aligning the audit of disaster related aid with ISSAI 100.	2.10	GUID 5330	Endorsed
Provide guidance on financial auditing	2.1	GUID 2900	Endorsement version to GB
Consolidating and aligning guidance for audits of Privatization with ISSAI 100	2.7	GUID 5320	Endorsement version to GB
Public Procurement audit	2.11	GUID 5280	Pending exposure
Competency pronouncements	3.3	ISSAI 150 GUID 7500 GUID 7600	In exposure until Dec, 31 2021
Using ISSAIs in accordance with the SAI's mandate and carrying out combined audits	2.3	-	Pending
Consolidated and improved guidance on understanding internal control in an audit	2.5	-	Pending
Consolidated and improved guidance on reliance on the work of internal auditors	2.6	-	Pending
Consolidating and aligning guidance on IT audit with ISSAI 100	2.8	GUID 5101	Pending
Consolidate and improve INTOSAI practice notes to ISSAIs	1.3	-	Merged with 2.1.
Consolidated and improved guidance on SAI organizational issues.	2.4	-	Cancelled
Global INTOSAI messages on SDGs in the context of the INTOSAI framework of professional pronouncements and possible needs for guidance	3.1	-	Cancelled
Global INTOSAI messages about audit arrangements and independent standard setting in the context of the INTOSAI framework of professional pronouncements	3.2.	-	Cancelled
Providing a clear set of INTOSAI Core Principles	3.4	-	Cancelled
Consolidate and refining the organizational requirements for SAIs	3.5	-	Cancelled
Cross-cutting issues in ISSAI 3000 and 4000 – requirements for direct reporting engagements and guidance on related technical issues	3.6	-	Cancelled
Auditing of implementation of state budgets and consolidated state accounts	3.7	-	Cancelled
Obtaining an understanding of Economy, Efficiency and Effectiveness of an entity and applying relevant methods in the context of a performance audit	3.8	-	Cancelled
Obtaining an understanding of laws and regulations and other authorities regulating public entities in the context of a compliance audit	3.9	-	Cancelled

## Annex 2

### Strategic Objectives Review (as at September, 2021)

	Initiatives / projects on schedule
	Initiatives / projects behind schedule
	Serious difficulties being experienced
	Not yet scheduled to start
	Initiatives / projects completed

Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
1.1 Provide strong organizational framework to support INTOSAI's standard setting including a permanent standard setting board (the FIPP), a technical support function and independent advisory function.	1. Develop and maintain the FIPP encompassing INTOSAI's expertise in standard setting function as a standard setting board for INTOSAI's Framework of Professional Pronouncements and represent the broad views of INTOSAI's members on standards-setting issues.	FIPP fully operational and performing	<p><i>Progress to date:</i></p> <p>Intense dialogue with FIPP leadership to support the Forum's activities <i>Next steps:</i></p> <p>Further clarify and strengthen the role of the FIPP in INTOSAI standard setting</p>
Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
1.1 Provide strong organizational framework to support INTOSAI's standard setting including a permanent standard setting board (the FIPP), a technical support function and independent advisory function.	2. Strengthen standard setting governance structure to enhance the trust of INTOSAI members, donors, and other stakeholders in INTOSAI's standards-setting function.	<p>Governance structure improved</p> <p>Strategic guidance to INTOSAI standard setting provided</p>	<p><i>Progress to date:</i></p> <p>Permanent discussion and engagement with relevant actors to ensure the continued operation of INTOSAI standard setting activities.</p> <p>Report on discussions about the improvement of INTOSAI standard setting with the PSC Subcommittees</p> <p>Survey and discussions about the improvement of PSC SC's role</p> <p><i>Next steps:</i></p> <p>Further clarify roles and responsibilities in standard setting through continued discussions between the Goal Chairs, FIPP and project groups.</p> <p>Propose update of PSC Terms of Reference.</p>

Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
<p>1.1 Provide strong organizational framework to support INTOSAI's standard setting including a permanent standard setting board (the FIPP), a technical support function and independent advisory function.</p>	<p>3. Establish adequate technical support function to ensure efficient operation and high quality in drafting of standards and to promote the wide recognition, acceptance and use.</p>	<p>INTOSAI provided with adequate technical support services</p>	<p><i>Progress to date:</i>            TSF operational since the first trimester of 2020, with a manager from SAI Tanzania, and two officers.            Selection process carried out (new officer from SAI Romania)            MoUs signed with both SAIs.            Workload monitored, demands managed and prioritized and adjustments made to the TSF to ensure effectiveness.</p> <p><i>Next steps:</i>            Carry out selection process to maintain TSF staff number, if needed.            Carry out mid-term review and propose operational changes as required.</p>
Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
<p>1.1 Provide strong organizational framework to support INTOSAI's standard setting including a permanent standard setting board (the FIPP), a technical support function and independent advisory function.</p>	<p>4. Establish and maintain an advisory group, including the current observer in the PSC as well as representatives of users, international audit organizations, and other relevant partners.</p>	<p>New advisory function implemented</p>	<p><i>Progress to date:</i>            Conclusion of a new MoU with the IIA bringing on board for the first time all the Goal Chairs.            Consultation with IFAC on new INTOSAI strategic plan and comments on IFAC's new strategic plan with a view on enhancing the role of public audit in the organisation.            Appointment of a new representative to the Consultative Advisory Group of the IPSASB.</p> <p><i>Next steps:</i>            Continue to involve Advisory Group institutions in the development of SDP projects and other standard setting activities, as relevant            Discuss within the PSC other ways of making the most of the engagement with the advisory group organizations.            Update the MoU with the IFAC</p>

Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
<p>1.1 Provide strong organizational framework to support INTOSAI's standard setting including a permanent standard setting board (the FIPP), a technical support function and independent advisory function.</p>	<p>6. Further develop the ISSAI website to ensure continue and steady growth in the number of visitors and that it is as accurate and useful as possible.</p>	<p>New ISSAI website launched</p>	<p><i>Progress to date:</i></p> <p>ISSAI website updated and improved</p> <p>Articles and videos posted at the ISSAI and PSC websites to better inform the community about exposure drafts and how to contribute to the development of new and revised pronouncements.</p> <p>A step-by-step guide on how to download ISA Standards created and posted on issai.org</p> <p><i>Next steps:</i></p> <p>Develop more content for the platform, especially on the use of ISSAIs and other pronouncements.</p>
<p>1.2 Ensure that the ISSAIs are sufficiently clear, relevant and appropriate to make them the preferred solution for INTOSAI's members. The ISSAIs should be widely recognized by all stakeholders as the authoritative framework for public sector auditing.</p>	<p>2. Strengthen standard setting governance structure to enhance the trust of INTOSAI members, donors, and other stakeholders in INTOSAI's standards-setting function.</p>	<p>ISSAIs availability increased</p>	<p><i>Progress to date:</i></p> <p>Links on ISSAI.org webpage to (non-official) translations</p> <p>Arrangement for translation of pronouncements (to the INTOSAI official languages) approved and in action</p> <p><i>Next steps:</i></p> <p>Continue seeking SAIs to form language groups for future translation of new pronouncements.</p>



Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress Indicator	Action items and other comment
<p>1.2 Ensure that the ISSAIs are sufficiently clear, relevant and appropriate to make them the preferred solution for INTOSAI's members. The ISSAIs should be widely recognized by all stakeholders as the authoritative framework for public sector auditing.</p>	<p>5. Monitor INTOSAI's standard-setting activities to ensure that the overall due process for professional pronouncement is followed and facilitate further development and improvement if necessary.</p>	<p>Due process monitored</p>	<p><i>Progress to date:</i></p> <p>Implementation of the SDP 2017-2019 monitored.</p> <p>Coordination and facilitation of projects with delays and difficulties.</p> <p><i>Next steps:</i></p> <p>Continue to monitor remaining projects under SDP 2017-2019</p> <p>Continue following implementation of the SDP 2020-2022</p>
Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
<p>1.3 Promote the ISSAIs as a source for the development of auditor education and certification programs as well as education and training standards.</p>	<p>2. (...) Ensure sufficient coordination between the development of new guidance and any related INTOSAI initiative to support ISSAI implementation and sound professional practices.</p>	<p>Support to IDI provided</p>	<p><i>Progress to date:</i></p> <p>PSC subcommittees support IDI in development of handbooks and other professional support material as well as educational initiatives.</p> <p>Launch of IDI handbook on Performance Auditing, with support from PAS.</p>
Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
<p>1.3 Promote the ISSAIs as a source for the development of auditor education and certification programs as well as education and training standards.</p>	<p>8. Collaborate closely to develop a competency framework and certification program established under goal 2.</p>	<p>Support provided</p>	<p><i>Progress to date:</i></p> <p>Participation on the task force on professionalization.</p> <p><i>Next steps:</i></p> <p>Continue supporting CBC in the development of competency pronouncements</p>

Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
1.4 Work towards and ensure the continued development and maintenance of the INTOSAI Framework of Professional Pronouncements (IFPP)	5. Monitor INTOSAI's standard-setting activities to ensure that the overall due process for professional pronouncement is followed and facilitate further development and improvement if necessary.	<p>Projects under the responsibility of the PSC in the 2017-2019 SDP completed</p> <p>Projects under the responsibility of the PSC in the 2020-2022 SDP completed</p>	<p><i>Progress to date:</i></p> <p>GUID 4900, ISSAI 2000, ISSAI 200 approved, Endorsement version of GUID 2900 submitted to FIPP</p> <p>Initiatives to conciliate differing views on project 2.3</p> <p>Subcommittees commenting of various drafts, according to their specialisation</p> <p>Project 2.6 project proposal to be submitted to FIPP</p> <p>Component 1 of the SDP 2020-2022 thematic discussions held online and survey carried out</p> <p><i>Next steps:</i></p> <p>Continue following and monitoring projects currently in due process</p> <p>Continue engaging with actors involved in INTOSAI standard setting to carry out Component 1 of SDP 2020-2022</p>
Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
1.4 Work towards and ensure the continued development and maintenance of the INTOSAI Framework of Professional Pronouncements (IFPP)	9. Collaborate closely on initiatives taken under goal 3 to promote knowledge sharing and develop expertise that can be leverage in the development of INTOSAI's professional pronouncements.	Support to the KSC provided	<p><i>Progress to date:</i></p> <p>Relevant PSC subcommittees participation in projects under the responsibility of the KSC, in advisory or reviewer roles, according to their specialisation.</p>

Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
1.5 Monitor the implementation and adoption of standards and feed any problems or issues back into the standard-setting process to ensure that the standards are as useful and relevant as possible.	10. Collaborate closely with IDI, other INTOSAI bodies, other international standard setter and partners who share the overall goal of promoting strong, independent and multidisciplinary SAIs and encourage good governance.	Collaboration with INTOSAI bodies and other partners broadened	<p><i>Progress to date:</i></p> <p>PSC Subcommittees work in IDI initiatives</p> <p>Comments on IFAC's strategic plan</p> <p><i>Next steps:</i></p> <p>Continue support to IDI's programmes</p> <p>Continue participation with IFAC to enhance the public sector perspective in their work.</p>
Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
1.5 Monitor the implementation and adoption of standards and feed any problems or issues back into the standard-setting process to ensure that the standards are as useful and relevant as possible.	7. Implement a monitoring system to obtain feedback from SAIs on their implementation of the ISSAIs and their practical experience using the ISSAIs in audits or as basis for national standards and to feed this information back into the standard-setting process.	<p>Standard setting process takes into consideration feedback received from ISSAI implementation</p> <p>Network of liaison officers for INTOSAI standards operational</p>	<p><i>Progress to date:</i></p> <p>The network of liaison officers for INTOSAI standards up and running</p> <p>Comments and suggestions on the questions for the Global Stocktake survey and internal scan of the TFSP</p> <p><i>Next steps:</i></p> <p>Increasingly use the liaison officer network as a way to raise awareness of the importance of feedback to the standard setting process, and to encourage them to provide that feedback.</p> <p>Engage with IDI and other INTOSAI bodies in the application and analysis of results of the global stocktake survey</p> <p>Continue exploring with IDI ways in which their programmes can support the PSC in collecting the information needed on ISSAI implementation</p> <p>Explore other possible sources of information on ISSAI implementation</p> <p>Continue discussions between the PSC, subcommittees, IDI and others about ISSAI compliance</p>

## Annex 3

### Crosscutting Priorities review (as of September, 2021)

	Initiatives / projects on schedule
	Initiatives / projects behind schedule
	Serious difficulties being experienced
	Not yet scheduled to start
	Initiatives / projects completed

Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p><b>Crosscutting Priority 1:</b> Advocating for and supporting the independence of SAIs.</p>	<p>SDP 2017-2019 implemented</p> <p>SDP 2020-2022 implemented</p>	<p><i>Ongoing activities:</i> Implement the SDP 2017-2019 aiming at providing and maintaining professional standards for the SAIs (SP 2017-2022)</p> <p>Implement the SDP 2020-2022 aiming at providing and maintaining professional standards for the SAIs</p>
Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p><b>Crosscutting Priority 2:</b> Contributing to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates.</p>	<p>Support to the indicated SDG activities timely provided</p>	<p><i>Ongoing activities:</i> Consideration on the need to revise the pronouncement on auditing sustainable development</p>
Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p><b>Crosscutting Priority 3:</b> Ensuring effective development and coordination among standards-setting, capacity development, and knowledge sharing to support SAIs and improve their performance and effectiveness.</p>	<p>Collaboration and coordination improved</p>	<p><i>On-going activities</i></p> <p>Joint work to maintain the governance of FIPP, including the maintenance and active participation of membership</p> <p>Coordinated efforts during the implementation of the SDP</p> <p>Joint discussions with the Goal Chairs to improve INTOSAI standard setting</p>

Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p><b><u>Crosscutting Priority 4:</u></b> Creating a strategic and agile INTOSAI that is alert to and capable of responding to emerging international opportunities and risks.</p>	<p>Collaboration with external organizations improved</p>	<p><i>On-going activities:</i> Strengthening the partnership with IFAC, IIA and World Bank (PSC Advisory partners)</p>
Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p><b><u>Crosscutting Priority 5:</u></b> Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI.</p>	<p>SDP implemented Support in standard setting activities provided</p>	<p><i>On-going activities:</i> Implementing the SDPs to provide high quality professional pronouncements for the SAIs</p>